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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

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SECURITIES & EXCHANGE COMMISSION, : Index No. 01 (1) 4658 (KWW)

Plaintiff, : ORDER APPROVING RECEIVER'S

APPLICATION FOR FINAL

LIMITED ("FIL") AND

AND A PROCESS FOR

CONCLUDING THE

FRIEDLANDER LIMITED PARTNERSHIP ("FLP")

v. : **DISTRIBUTIONS OF ASSETS OF**

FRIEDLANDER INTERNATIONAL

BURTON G. FRIEDLANDER, FRIEDLANDER : INTERNATIONAL LTD., FRIEDLANDER

MANAGEMENT LTD, OPAL INTERNATIONAL:

FUND, FRIEDLANDER LIMITED

PARTNERSHIP :

RECEIVERSHIP OF FIL, FLP AND

Defendants. : FRIEDLANDER MANAGEMENT

LIMITED

WHEREAS, Andrew Irving, as Receiver for Friedlander International Limited,
Friedlander Limited Partnership, and Friedlander Management Limited, has submitted an
Application for a Final Distribution of Assets of Friedlander International Limited ("FIL") and
Friedlander Limited Partnership ("FLP") and a Process for Concluding the Receivership of FIL,
FLP and Friedlander Management Limited ("FML"), dated August 21, 2009 (the "Final
Proposal"); and

WHEREAS, the Receiver has requested that this Court approve the Final Proposal;

WHEREAS, the Receiver has provided copies of the Final Proposal to William Pinzler and Matthew Finnegan, attorneys for Burton Friedlander and the SEC, respectively, as described in the Final Proposal;

WHEREAS, Mr. Pinzler and Mr. Finnegan have had an opportunity to comment on the Final Proposal;

WHEREAS, the Court has considered the Final Proposal and no Party has opposed the Final Proposal;

IT IS HEREBY ORDERED:

The Final Proposal is approved in full and the Receiver is empowered to take all necessary steps to implement the Final Proposal and conclude the Receivership.

this case. Any pending motions are most.

SO ORDERED! Pending motions are most.

September 30, 2009

U.S.D.J.